

**Tippecanoe County Council
2019 Budget Hearings
September 11-13, 2018 & September 26, 2018**

The Tippecanoe County Council met to hold the 2018 Budget Hearings at 9:30 A.M. beginning on Tuesday September 11, 2018, Wednesday September 12, 2018 and Thursday Evening September 13, 2018 in the Tippecanoe Room in the County Office Building. Council members present: President John Basham II, Vice President, Bryan Metzger, Vicki Burch, Kevin L. Underwood, Kathy Vernon, Dave Williams, and Roland Winger. Others present included Auditor Robert A. Plantenga, County Attorney Doug Masson, Chief Deputy Auditor Jeremy Diehl and Secretary John Thomas as well as numerous department heads.

President Basham called the 2019 Budget Hearings to order at 9:30 A.M. on September 11, 2018 following the monthly County Council meeting.

Ordinance 2018-19-CL for Appropriations and Tax Rates

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2019.

- Councilmember Metzger moved to give preliminary approval to Ordinance 2018-19-CL on first reading, seconded by Councilmember Burch

Auditor Plantenga recorded the vote:

Councilmember Basham	Aye
Councilmember Metzger	Aye
Councilmember Burch	Aye
Councilmember Underwood	Aye
Councilmember Vernon	Aye
Councilmember Williams	Aye
Councilmember Winger	Aye

Ordinance 2018-19-CL passed on 1st reading.

Ordinance 2018-20-CL for Appropriations and Tax Rates of the Tippecanoe County Solid Waste District

This ordinance details the budget requests, proposed adopted budget and proposed tax rate for 2018.

- Councilmember Metzger moved to give preliminary approval to Ordinance 2018-20-CL on first reading, seconded by Councilmember Burch.

Auditor Plantenga recorded the vote:

Councilmember Winger	Aye
Councilmember Williams	Aye
Councilmember Vernon	Aye
Councilmember Underwood	Aye
Councilmember Burch	Aye
Councilmember Metzger	Aye
Councilmember Basham	Aye

Ordinance 2018-20-CL passed on 1st reading.

General Fund Budget Request Highlights: Auditor Plantenga

- Appropriation requests for 2019 increase 8.7% from the 2018 approved budget and revenue estimates increased by only 4.95%
- 14 General Fund Departments had increases over 10% and they were primarily from law enforcement and the courts. Three departments requested decreases (Voter, Prosecutor IV-D and the Clerk).
- 22 new Full or Part Time-Benefits Eligible positions were requested.
- Pay grids are increased by 2% with the state established Probation grid up by 2.1%.
- Health Insurance requests are increased by 5% with projected employee plan shifts
- Local Income Tax (LIT) is increased over the 2018 levels by 13.3%. An earlier estimate had increases greater than the newly revised estimate received from the State.

Allowable Budget Calculation: Auditor Plantenga

Auditor Plantenga reviewed the steps involved in calculating the proposed budget using anticipated 18 month expenditures and 18 month revenues. This method is used by the DLGF in determining allowable General Fund budget with consideration of residual operating cash balances. The budget was entered on Gateway with the Reassessment Fund and EDIT budgets estimated higher than requests to enable budget lines to be increased since the overall budget cannot exceed the Gateway stated amounts.

	<u>General Fund</u>
18 Month Expenditures	\$77,722,587
18 Month Revenues	\$55,660,081
Operating Balance	\$8,000,000
Requested Tax Levy	\$30,062,506
Property Tax Levy Requests (all funds)	\$35,000,506
Estimated amount over the allowable Maximum Levy (Amount needed to be cut)	\$3,887,258

The \$3,874,298 may be eliminated by a combination of increasing revenue estimates, decreasing budgets or adjusting the desired operating balance at year end.

Alternative Budget Calculation (2019 Revenue & Budget only):

General Fund 2019 Budget Requests	\$52,308,943
General Fund 2019 Revenue Estimate	\$47,918,600
Amount of Revenue Exceeding Budget Requests	\$4,390,343
98% of General Fund 2019 Budget Requests	\$51,262,770
Amount of Revenue Exceeding 98% of Budget Requests	\$3,344,170
97% of General Fund 2019 Budget Requests	\$50,739,680
Amount of Revenue Exceeding 97% of Budget Requests	\$2,821,075

96% of General Fund 2019 Budget Requests	\$50,216,590
Amount Revenue Exceeds 96% of Budget Requests	\$2,297,990
95% of General Fund 2019 Budget Requests	\$49,693,500
Amount Revenue Exceeds 95% of Budget Requests	\$1,774,900

Since not all of every budget is fully spent, a percentage of use seems appropriate in determining the "Net" budget compared to the anticipated revenues. The 2017 actual expenditures indicate that approximately 96% of the 2017 Net Budget was spent. Therefore, at a minimum, the 2019 revenue should exceed 96% of the approved 2019 budget.

The interest earnings for the second half of 2018 and the 2019 interest earning estimates included in the General Fund and the other budgets interest earnings calculated by Treasurer Jennifer Weston.

County General Revenue Adjustments:

	2018 EOY Estimate	2019 Full Estimate	2018 EOY Approved	2019 Approved
<u>Taxes:</u>				
LIT	\$4,707,000	\$10,835,364	\$4,707,000	\$10,671,407
<ul style="list-style-type: none"> Revised Distribution Estimate received in mid-August was less than the earlier estimate 				
<u>Intergovernmental:</u>				
Reimbursements/State or Local	\$0	\$0	\$1,750	\$75,000
<ul style="list-style-type: none"> \$1,750 received since June 30. No revenue estimate had been submitted for the Municipal Elections to be held in 2019. Clerk Christa Coffey provided an estimate based on the 2015 election reimbursement.. 				
Public Defender Reimbursement	\$618,419	\$1,236,298	\$618,149	\$1,321,000
<ul style="list-style-type: none"> Based on the approval PD Budgets along with the Pauper appropriations in the various court budgets, the Auditor submitted an estimate of 2019 revenue from the Public Defender Commission program. 				
Health Dept (Food Permits)	\$113,000	\$230,000	\$113,000	\$235,000
<ul style="list-style-type: none"> 2019 estimate revised based on the number of new restaurants in the county 				
<u>Charges for Services:</u>				
Recorder	\$150,000	\$300,000	\$170,000	\$325,000
<ul style="list-style-type: none"> Estimates revised by Recorder Shannon Withers based on actual trends 				
Sheriff – Miscellaneous Receipts	\$79,000	\$158,000	\$79,000	\$264,000
Sheriff – Inmate Housing	\$270,000	\$540,000	\$270,000	\$660,000
<ul style="list-style-type: none"> Increased revised based on current revenues 				
Probation	\$19,000	\$40,000	\$37,000	\$76,000
<ul style="list-style-type: none"> The earlier revenue was from the estimate received from the Clerk. The estimate should also include revenue received from Probation. Revisions now include both sources. 				
Health Department	\$207,500	\$370,000	\$207,500	\$390,000
Cary Home	\$417,000	\$999,000	\$417,000	\$1,099,000
<ul style="list-style-type: none"> Due to DCS accreditation, additional revenue is expected per Commissioner Tom Murtaugh 				
Copy Fees	\$322	\$545	\$322	\$845
County Property Rental	\$0	\$0	\$3,000	\$6,000
<ul style="list-style-type: none"> Rental of house adjacent to the Fairgrounds is rented at \$500 per month 				
<u>Other Receipts:</u>				
Interest Earnings	\$458,680	\$960,708	\$545,120	\$1,148,000

- With the almost absolute certainty of a Fed rate hike, Treasurer Jennifer Weston was comfortable increasing her projected General Fund Interest earnings

Other Financial Services:

Rebate & Refunds	\$0	\$0	\$6,100	\$7,500
Sale of County Property	\$0	\$0	\$1,205	\$0
Reimbursements/Internal Refunds	\$0	\$0	\$36,000	\$5,000

Budget Changes by Department:

Note: The following budget considerations are not in chronological order of discussion but rather listed in departmental order. When payroll requests were changed, the corresponding Social Security and Retirement amounts is changed as well but those amounts are not listed. The 2019 pay grids is increased by 2% per a recommendation from the County Commissioners.

01-10 County Auditor

<u>General Fund (1000)</u>	Request	Approved
Retirement – PERF	\$53,438	\$45,626
Total 2019 Expenditures	\$584,282	\$576,470

- The Elected Official salary removed from the PERF calculation.
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Plat Book Fund (1181)

2019 Revenue	\$30,000	\$30,000
Total 2019 Expenditures	\$28,533	\$28,533

Ineligible Homestead Fund (1216)

2019 Revenue	\$21,000	\$21,000
Total 2019 Expenditures	\$59,995	\$14,000

Elected Officials Training Fund (1217)

Total Expenditures	\$2,500	\$2,500
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Jail Lease (4620)

2019 Revenue	\$1,174,700	\$1,174,700
Total 2019 Expenditures	\$1,157,000	\$1,157,000

02-10 Treasurer

<u>General Fund (1000)</u>	Request	Approved
Full Time Employees	\$128,419	\$89,708
Part Time	\$3,000	\$23,500
Total 2019 Expenditures	\$306,330	\$280,013

- With the Retirement of the Bankruptcy Deputy the end of July, Treasurer Weston now requests a reduction in the Full Time Employee line and an increase to Part Time in the General Fund Budget as the full time position is now filled by a part time employee.

Elected Official Training Fund (1217)

Expenditures	\$1,500	\$1,500
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03-10 Recorder

<u>General Fund (1000)</u>	Request	Approved
Chief Deputy	\$26,421	\$0
Total 2019 Expenditures	\$114,294	\$82,893

- Chief Deputy 50% salary moved to Recorder Perpetuation per approval from Recorder Shannon Withers

<u>ID Security Protection (1160)</u>		
2019 Revenue	\$22,500	\$22,500
Total 2019 Expenditures	\$20,000	\$20,000

<u>Recorder Record Perpetuation (1189)</u>		
2019 Revenue	\$375,000	\$375,000
Chief Deputy Recorder	\$26,421	\$52,842
Total 2019 Expenditures	\$404,615	\$445,438

- Chief Deputy 50% salary moved from the General Fund per approval from Recorder Shannon Withers

<u>Elected Officials Training Fund (1217)</u>		
2019 Revenue	\$21,000	\$21,000
Total 2019 Expenditures	\$1,200	\$1,200

04-10 Surveyor

<u>General Fund (1000)</u>	Request	Approved
Part Time	\$2,000	\$0
Overtime	\$3,500	\$1,000
Operating Supplies / Other	\$3,500	\$2,000
Engineering Services	\$3,500	\$1,000
Total 2019 Expenditures	\$70,964	64,840

- Reductions in budget made in agreement with Surveyor Zach Beasley based on historical usage.

<u>General Drain Improvement Fund (1158)</u>		
2019 Revenue	\$509,481	\$509,481
Total 2019 Expenditures	\$1,500,000	\$1,500,000

<u>Cornerstone Perpetuation Fund (1202)</u>		
2019 Revenue	\$120,000	\$120,000
Part Time	\$12,000	\$7,000
Health Insurance	\$2,579	\$4,000
Total 2019 Expenditures	\$140,137	\$134,022

- Health Insurance appropriation is low based on usage

<u>Elected Official Training Fund (1217)</u>		
Total 2019 Expenditures	\$5,000	\$5,000

<u>Surveyor Donation Fund (4128)</u>		
2019 Revenue	\$2,000	\$2,000
Total 2019 Expenditures	\$2,000	\$2,000

F-Lake (4890)

2019 Revenue	\$14,346	\$14,346
Total 2019 Expenditures	\$178,500	\$178,500

Berlovitz Detention (4891)

2019 Revenue	\$75,362	\$75,362
Total 2019 Expenditures	\$22,000	\$22,000

Great Lakes Fund (4892)

2019 Revenue	\$6,686	\$10,866
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- Interest earnings as determined by Treasurer Jennifer Weston was increased

Total 2019 Expenditures	\$500,000	\$500,000
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Alexander Ross Detention (4893)

2019 Revenue	\$15,543	\$15,543
Total 2019 Expenditures	\$11,750	\$11,750

Phase II Stormwater Fund (4897)

2019 Revenue	\$111,000	\$111,000
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Part Time	\$5,000	\$1,000
Overtime	\$5,000	\$2,000
Health Insurance	\$115,251	\$58,653
Training	\$30,000	\$15,000
Other Professional Services	\$340,000	\$150,000
Total 2019 Expenditures	\$1,033,888	\$764,754

- Health Insurance incorrectly calculated

04-30 Drainage Board

General Fund (1000)

	Request	Approved
Part Time	\$2,000	\$0
Overtime	\$2,500	\$1,000
Gas Oil & Lube	\$3,000	\$1,500
Other Professional Services	\$9,000	\$2,500
Travel & Training	\$1,500	\$500
Dues & Subscriptions	\$700	\$0
Total 2019 Expenditures	\$113,265	\$99,629

EDIT (1112)

Total 2019 Expenditures	\$1,155,563	\$1,155,563
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05-10 Assessor

General Fund (1000)

	Request	Approved
Total 2019 Expenditures	\$107,547	\$107,547

Sales Disclosure Fund (1131)

2019 Revenue	\$40,000	\$40,000
Total 2019 Expenditures	\$43,895	\$43,895

Reassessment Fund (1188)

2019 Revenue	\$382,727	\$382,727
Total 2019 Expenditures	\$469,992	\$469,992

10-10 County Council

General Fund (1000)

	Request	Approved
Total 2019 Expenditures	\$107,547	\$107,547

11-10 County Commissioners

General Fund (1000)

	Request	Approved
Legal Services	\$200,000	\$0
Other Professional Services	\$100,000	\$0
Postage	\$250,000	\$220,000
Vehicle Insurance	\$90,200	\$0
Liability Insurance	\$191,000	\$0
Total 2019 Expenditures	\$3,546,430	\$2,935,230

- Legal Services and Other Professional moved to the EDIT budget and Vehicle and Liability Insurance moved to the Cumulative Capital Development budget

EDIT (1112)

2019 Revenue	9,003,271	\$8,871,534
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- Recent EDIT Local Income Tax revenue estimate received from the State which is lower than the initial State estimate

Legal Services	\$0	\$200,000
Other Professional Services	\$1,000,000	\$1,100,000
Bond and Loan	\$500,000	\$510,922
Total 2019 Expenditures	\$8,532,451	\$8,838,504

- Expected 2019 debt service on the Fairgrounds Bonds was recently determined requiring an increase in the Bond and Loan payment line

Cumulative Capital Development Fund (1138)

2019 Revenue	\$2,579,710	\$2,062,410
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- Correction to the amount of property taxes expected in 2019

Property Insurance	\$0	\$193,500
Vehicle Insurance	\$0	\$90,200
General Maintenance & Equipment	\$377,076	\$376,376
Health Insurance	\$56,695	\$53,995
Total 2019 Expenditures	\$2,186,120	\$2,466,420

- Property & Vehicle Insurance moved from the General Fund

Parking Garage Maintenance Fund (4017)

	2019 Revenue	\$180,000	\$180,000
	Total 2019 Expenditures	\$183,140	\$183,140
11-20	Human Resources		
	<u>General Fund (1000)</u>	Requested	Approved
	Total 2019 Expenditures	\$138,936	\$138,936
11-30	Maintenance		
	<u>General Fund (1000)</u>	Requested	Approve
	Total 2019 Expenditures	\$1,351,188	\$1,351,188
	<ul style="list-style-type: none"> Included in the approved budget was the addition of a Maintenance Tech position to be used at 111 Building 		
	<u>Cumulative Capital Development (1138)</u>		
	Total 2019 Expenditures	\$11,885	\$11,885
11-40	Soil & Water		
	<u>General Fund (1000)</u>	Requested	Approved
	Total 2019 Expenditures	\$133,072	\$133,072
14-10	Information Technology (DOIT, formerly MITS)		
	<u>General Fund (1000)</u>	Request	Approved
	Office Supplies	\$6,000	\$1,000
	Professional Services / Training	\$8,400	\$4,400
	Total 2019 Expenditures	\$395,376	\$386,376
	<u>EDIT (1112)</u>		
	Total 2019 Expenditures	\$1,113,483	\$1,113,483
	<u>Cumulative Capital Development Fund (1138)</u>		
	Health Insurance	\$56,695	\$53,995
	Total 2019 Expenditures	\$582,863	\$582,863
	<ul style="list-style-type: none"> Health Insurance was requested assuming a 5% increase but no increase from the 2018 level was now recommended 		
14-20	Information Technology GIS (MITS GIS)		
	<u>EDIT (1112)s</u>	Request	Approved
	Total 2019 Expenditures	\$372,386	\$372,386.
20-10	Voter Registration & Elections		
	<u>General Fund (1000)</u>	Request	Approved
	Part Time	\$12,600	\$8,500
	Election Workers	\$12,000	\$6,000
	Overtime	\$6,500	\$3,000
	Postage	\$5,000	\$2,000
	Total 2019 Expenditures	\$280,842	\$262,810

- Election Co-Director Brian Mangus expressed concern that the Council Representatives met with the Clerk rather than the entire Election Board to discuss the 2019 election budget. Since 2019 is a Municipal Election year, some cuts were appropriate to reflect the anticipated need to fund those elections.

25-10 Area Plan

<u>General Fund (1000)</u>	Request	Approved
Computer Supplies	\$2,000	\$1,000
Other Professional Services	\$1,000	\$500
Total 2019 Expenditures	\$1,025,110	\$1,023,610

26-10 Building Commission

<u>General Fund (1000)</u>	Request	Approved
Travel & Training (Mileage)	\$3,200	\$2,500
Total 2019 Expenditures	\$372,189	\$371,489

Unsafe Building Fund (1207)

Total 2019 Expenditures	\$50,000	\$50,000
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- Request for cash balance in case funds are necessary to take down an unsafe structure.

28-10 Veteran Services

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$141,541	\$141,541

29-10 Weights & Measures

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$63,060	\$63,060

35-10 Tippecanoe Villa

<u>General Fund (1000)</u>	Request	Approved
Food	\$118,000	\$115,000
Total 2019 Expenditures	\$1,442,694	\$1,439,694

36-10 Cary Home

<u>General Fund (1000)</u>	Request	Approved
Part Time	\$120,000	\$110,000
Dues & Subscriptions	\$5,000	\$4,500
Total 2019 Expenditures	\$1,899,406	\$1,883,141

37-10 Juvenile Alternatives

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$158,029	\$158,029

43-10 Parks & Recreation

<u>General Fund (1000)</u>	Request	Approved
Part Time	\$49,000	\$45,000
Garage / Gas & Oil	\$26,500	\$25,000

	Building Insurance	\$33,000	\$32,000
	Utilities	\$117,500	\$115,500
	Maintenance & Repair	\$95,500	\$94,500
	Total 2019 Expenditures	\$1,128,647	\$1,118,841
	<u>Battle Ground Fence (5980)</u>		
	2019 Revenue <i>(Interest only)</i>	\$344	\$344
	Total 2019 Expenditure	\$10,000	\$10,000
44-10	County Extension		
	<u>General Fund (1000)</u>	Request	Approved
	Professional Services	\$209,245	\$212,245
	Total 2019 Expenditures	\$433,838	\$436,838
45-10	Fairgrounds		
	<u>General Fund (1000)</u>	Request	Approved
	Building Maintenance & Repair	\$32,000	\$28,000
	Total 2019 Expenditures	\$240,362	\$236,362
	<u>Fairgrounds Donation Fund (4117)</u>		
	2019 Revenue	\$0	\$0
	Other Professional Services	\$0	\$8,500
	Municipal Buildings Capital Outlay	\$0	\$8,500
	Total 2019 Expenditures	\$0	\$17,000
	<ul style="list-style-type: none"> This the Fairgrounds project beginning, having the cash in this donation fund appropriated seems appropriate 		
50-10	Coroner		
	<u>General Fund (1000)</u>	Request	Approved
	Part Time	\$50,000	\$40,000
	Autopsies	\$200,000	\$180,000
	Training	\$30,000	\$20,000
	Total 2019 Expenditures	\$539,668	\$539,668
	<ul style="list-style-type: none"> A few counties no longer use our facility but rather keep their service within county 		
52-10	Emergency Management		
	<u>General Fund (1000)</u>	Request	Approved
	Total 2019 Expenditures	\$289,496	\$289,496
54-10	Sheriff		
	<u>General Fund (1000)</u>	Request	Approved
	Full Time Employees	\$4,539,646	\$4,473,762
	Elected Official	\$118,987	\$118,937
	Merit Deputies	\$3,672,078	\$3,440,277

Part Time	\$80,000	\$60,000
Sheriff Retirement	\$900,561	\$900,555
Garage Maintenance & Repair	\$388,488	\$380,000
Total 2019 Expenditures	\$13,123,366	\$12,732,095

- A correction to the submitted budget was given after the budget information had been distributed correcting some salary amounts. The request included an overall 5% pay increase to all merit deputies and a request for 2 Merit Deputy positions, 4 Jail Deputies, a Courthouse Security Officer (need at the 111 Building) and a Communication Officer. The additional pay was requested to be competitive with the Lafayette, West Lafayette and Purdue Police Departments. Since additional Deputy pay was granted for 2018, that request was denied. The need for Jail Deputies was discussed and 5 Jail Deputies instead of the requested 4 were granted. One Merit Deputy was approved rather than the 2 requested and the Courthouse Security Officer and Communication positions were approved, allowing for a reduction in part time.

Sheriff Service Fee Fund (1193)

2019 Revenue	\$205,000	\$205,000
Sheriff Retirement	\$186,938	\$175,365
Total 2019 Expenditures	\$186,938	\$175,365

- Actual August 2017 through July 2018 Court Fees are now known as the earlier request was based on an estimate of those Clerk collections

County 911 Fund (1222)

2019 Revenue	\$1,577,880	\$1,577,880
Health Insurance	\$17,152	\$16,335
Total 2019 Expenditures	\$1,520,822	\$1,520,005

- Health Insurance was requested assuming a 5% increase but no increase from the 2018 level was necessary

54-20 County Jail

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$560,000	\$560,000

55-10 Community Corrections

<u>General Fund (1000)</u>	Request	Approved
Overtime	\$20,000	\$7,500
Total 2019 Expenditures	\$572,521	\$557,665

- Included in the approved budget were the addition of two Correction Officers for 2019

57-10 Court Services

<u>Substance Abuse / Mental Health (2580)</u>	Request	Approved
2019 Revenue	\$200,000	\$200,000
Part Time	\$17,342	\$20,709
Total 2019 Expenditures	\$196,784	\$197,899

- Requests an increase in the part time rate for the clerical position

58-10 Clerk

<u>General Fund (1000)</u>	Request	Approved
Full Time Employees	\$897,925	\$820,553
Part Time	\$45,000	\$30,000
Office Supplies	\$9,000	\$6,000
Total 2019 Expenditures	\$1,296,021	\$1,184,917

- The use of e-filing has continued to allow for the staff reductions in the office according to Clerk Christa Coffey (not requesting funding for two positions)

Clerk Record Perpetuation (1119)

2019 Revenue	\$188,000	\$188,000
Total 2019 Expenditures	\$43,913	\$43,913

Elected Officials Training Fund (1217)

Total 2019 Expenditures	\$1,000	\$1,000
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Clerk IV-D Fund (8899)

2019 Revenue	\$40,162	\$40,162
Total 2019 Expenditures	\$32,295	\$32,295

59-10 Prosecutor

<u>General Fund (1000)</u>	Request	Approved
Full Time Employees	\$2,290,503	\$2,438,244
Total 2019 Expenditures	\$2,722,264	\$2,897,854

- A Sex Crimes Against Children Felony Prosecutor was added as well as three D Felony & Misdemeanor DPA (those requests were not in his submitted budget request). Within the allowable pay chart, some Prosecutors were moved up the chart for 2019. Prosecutor Pat Harrington stated to lower the overall salary total by \$100,000 and he would adjust the individual salaries accordingly to be within the approved budget.

Pre-Trial Diversion Fund (2560)

2019 Revenue	\$120,000	\$120,000
Total 2019 Expenditures	\$91,765	\$91,765

Infraction Diversion Fund (2561)

2019 Revenue	\$100,000	\$100,000
Total 2019 Expenditures	\$96,725	\$96,725

Law Enforcement Warrant Fund (4266)

2019 Revenue (<i>Interest only</i>)	\$0	\$25,354
Total 2019 Expenditures	\$380,318	\$380,318

59-20 Prosecutor IV-D

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$812,567	\$812,567

60-10 Ancillary Court

<u>General Fund (1000)</u>	Request	Approved
Pauper Transcripts	\$75,000	\$0
Total 2019 Expenditures	\$187,629	\$112,629

- Superior Court 2 requested \$75,000 Pauper Transcript appropriation for the Ancillary Court. This is a department overseen by the Circuit Court Judge. Councilmember Winger discussed this request with the two Judges and it was agreed that the request should be transferred to the Superior Court 2 budget.

63-10 Public Defender

<u>General Fund (1000)</u>	Request	Approved
Full Time Employees	\$591,383	\$566,829
Part Time / Benefits Eligible	\$1,590,074	\$1,447,763
Total 2019 Expenditures	\$3,237,902	\$3,055,521

- The approved request includes new positions for Office Assistant (moved a part time position to full time), a full time PD and three Part Time/Benefits Eligible Public Defenders (original request was for six)

Public Defender User Fee Fund (1200)

2019 Revenue	\$70,000	\$70,000
Total 2019 Expenditures	\$20,000	\$20,000

64-10 Probation

<u>General Fund (1000)</u>	Request	Approved
Full Time Employees	\$1,416,550	\$1,415,768
Part Time	\$54,000	\$50,000
Total 2019 Expenditures	\$1,834,986	\$1,829,750

Probation User Fee Fund (2000)

2019 Revenue	\$245,000	\$245,000
Health Insurance	\$19,624	\$30,000
Total 2019 Expenditures	\$241,307	\$241,307

- The Judicial Conference of Indiana sets probation Officers salaries from the General Fund and the User Fee Fund and they reflect a 2.1% increase for 2019. Employee Health Insurance plan change caused the need for additional Health Insurance appropriation.

65-10 Magistrate

<u>General Fund (1000)</u>	Request	Approved
Full Time Employee	\$90,918	\$92,738
Total 2019 Expenditures	\$112,862	\$115,025

- The requested salary submitted did not include the 2% increase given to all employees

65-20 IV-D Magistrate

<u>General Fund (1000)</u>	Request	Approved
Appointed Official	\$63,000	\$64,260
Total 2019 Expenditures	\$156,246	\$157,743

- The Appointed Official salary submitted did not include the 2% increase given to employees

70-10 Circuit Court

<u>General Fund (1000)</u>	Request	Approved
Other Professional (Psychiatric Exams)	\$4,500	\$4,000
Total 2019 Expenditures	\$278,000	\$277,500

Alternative Dispute Resolution (2200)

2019 Revenue	\$15,000	\$15,000
Total 2019 Expenditures	\$18,000	\$18,000

Jury Pay Fund (2584)

2019 Revenue	\$0	\$0
Total 2019 Expenditures	\$0	\$0

- No revenue estimates were submitted for the Jury Pay Fund. Based on historical collections, \$23,000 are approved for 2019.

71-01 Superior Court 1

<u>General Fund (1000)</u>	Request	Approved
Jury Expense	\$30,000	\$25,000
Total 2019 Expenditures	\$242,963	\$237,963

Jury Pay Fund (2584)

Total 2019 Expenditures	\$0	\$0
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71-02 Superior Court 2

<u>General Fund (1000)</u>	Request	Approved
Pauper Transcripts	\$0	\$75,000
Total 2019 Expenditures	\$218,522	\$293,522

- Pauper Transcript appropriation was moved from the Ancillary Court budget to Superior 2 and agreed to by the Circuit and Superior Court 2 Judges (Persin & Meyer)

Jury Pay Fund (2584)

Total 2019 Expenditures	\$0	\$0
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71-04 Superior Court 4

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$266,166	\$266,166

Jury Pay Fund (2584)

Total 2019 Expenditures	\$0	\$0
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71-05 Superior Court 5

<u>General Fund (1000)</u>	Request	Approved
Total 2019 Expenditures	\$295,557	\$295,557

Jury Pay Fund (2584)

Total 2019 Expenditures	\$8,500	\$8,500
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71-06	Superior Court 6		
	<u>General Fund (1000)</u>	Request	Approved
	Total 2019 Expenditures	\$268,939	\$268,939
	<u>Jury Pay Fund (2584)</u>		
	Total 2019 Expenditures	\$4,000	\$4,000
72-03	Superior Court 3		
	<u>General Fund (1000)</u>	Request	Approved
	Pauper Attorney	\$100,000	\$50,000
	Total 2019 Expenditures	\$806,842	\$756,842
	<ul style="list-style-type: none"> Reduced need due to the CHINS Public Defenders in place 		
73-10	CASA		
	<u>General Fund (1000)</u>	Request	Approved
	Total 2019 Expenditures	\$505,723	\$505,723
	<u>GAL Grant (1213)</u>		
	2019 Revenue	\$50,557	\$50,557
	Total 2019 Expenditures	\$57,500	\$57,500
80-00	Highway Department		
	<u>Cumulative Bridge (1135)</u>	Request	Approved
	2019 Revenue	\$2,747,493	\$2,747,493
	Workers Compensation	\$21,000	\$22,000
	Dues & Subscriptions	\$0	\$38,000
	Interfund Transfers	\$45,000	\$5,000
	Total 2019 Expenditures	\$2,736,939	\$2,735,939
	<ul style="list-style-type: none"> Interfund transfer appropriation was reduced in order to have the total budget remain under the advertised amount 		
	<u>Major Bridge (1171)</u>		
	2019 Revenue	\$789,700	\$747,000
	<ul style="list-style-type: none"> Property Tax revenue adjusted since the Countywide Net Assessed Valuation is now known and the property tax is 1 cent per \$100 of Net Assessment 		
	Professional Services	\$0	\$250,000
	Total 2019 Expenditures	\$0	\$250,000
	<u>Highway (MVH) (1176)</u>		
	2019 Revenue	\$5,245,463	\$5,245,463
	Total 2019 Expenditures	\$5,543,517	\$5,543,517
	<u>Local Road & Street (1169)</u>		

2019 Revenue	\$1,852,712	\$1,852,712
Total 2019 Expenditures	\$1,834,500	\$1,834,500

LOIT Special Distribution (1229)

2019 Revenue	\$0	\$0
Total 2019 Expenditures	\$0	\$0

- The fund cash balance should be exhausted before the end of 2018

Excise Surtax (4805)

2019 Revenue	\$1,200,000	\$1,200,000
Total 2019 Expenditures	\$1,200,000	\$1,200,000

Wheel Tax (4806)

2019 Revenue	\$100,000	\$100,000
Total 2019 Expenditures	\$100,000	\$100,000

Highway Project Fund (4880)

2019 Revenue	\$3,763,583	\$3,763,583
Total 2019 Expenditures	\$3,720,000	\$3,720,000

90-10 Health Department

General Fund (1000)

	Request	Approved
Retirement / PERF	\$103,622	\$97,619
Legal Services	\$11,500	\$10,000
Total 2019 Expenditures	\$1,240,571	\$1,232,068

- Retirement calculated to include the Health Department Physician but that is not a PERF covered position. A new position added (Food Inspections) beginning in 2019.

94-10 Employee Insurance

General Fund (1000)

	Request	Approved
Health Insurance	\$7,400,000	\$6,970,000
Total 2019 Expenditures	\$7,932,600	\$7,502,600

- The initial request assume the approval of all of the newly requested positions and the shift in Health Insurance plans by the General Fund employees would continue. The reduction is from the new positions requested but not approved. Health Insurance rates reduced from a 5% increase to a 0% increase and this affected all funds with Health Insurance appropriations.

Tippecanoe County Solid Waste District

Solid Waste General Fund

	Request	Approved
2019 Revenue	\$246,000	\$246,000
Total 2019 Expenditures	\$246,000	\$246,000

Visit Lafayette – West Lafayette (formerly known as the Greater Lafayette Convention & Visitors Bureau)

Visit Lafayette – West Lafayette

	Request	Approved
Total 2019 Expenditures	\$1,023,000	\$1,023,000

- Motion to approve the budget as submitted by Councilmember Williams and seconded by Councilmember Underwood. Motion carried.

The County Council met at 6:00 P.M. in the Tippecanoe Room on Thursday September 13, 2018 for public input concerning the 2019 budget. During the two days and one evening of budget hearings, public input was requested each day, and none was given.

At the conclusion of the Budget Hearings, the Council had reduced the 2019 General Fund Budgets by \$1,758,872 and increased the 2019 General Fund Miscellaneous Revenue by \$635,837.

	<u>General Fund</u>
18 Month Expenditures	\$75,963,715
18 Month Revenues	\$56,469,913
Operating Balance	\$8,000,000
Requested Tax Levy	\$27,493,802
Working Maximum Levy	\$31,113,248
Estimated amount over the allowable Maximum Levy (Amount needed to be cut)	\$1,318,554

Since in 2017, actual expenditures were 96% of the budgeted amount was actually spent. Therefore, a goal of the 2019 revenue to equal 96% of the budget was set. Alternative budget calculation (2019 Revenue & Budget only):

General Fund 2019 Approved Budgets	\$50,550,071
General Fund 2019 Estimated Revenue	\$48,554,437
Amount Budgets Exceeds Revenue	\$1,995.634
97% of General Fund 2019 Approved Budgets	\$49,033,570
Amount Budgets Exceeds Revenue	\$479,132
96% of General Fund 2019 Approved Budgets	\$48,528,070
Amount Revenue Exceeds Budgets	\$26,367

Council discussed the process of budgeting of new employees. Councilmember Vernon suggested that, in the future, positions should be created by the County Commissioners prior to a request for funding in the budget process. In her opinion, this puts the decision-making on the Council as far as need. This should be done as a Commissioner recommendation rather than by the fiscal body.

Commissioner Dave Byers brought up the option of a Local Income Tax (LIT) for Public Safety. When looking at the 2019 budget, all but one of the newly created positions are a result of public safety or the court system. It may be time to consider this option, especially with the approval of the request for a new court as early as 2021. Property taxes can no longer be increased when the State gives the approval of a new court.

The meeting was adjourned. Second and Final approval of the 2019 Tippecanoe County budgets was held on September 26, 2018 at 8:30 A.M. Ordinance 2018-19-CL was presented to approve the Appropriations and Tax Rates on second reading. This Ordinance is amended from 1st reading based on the changes made through the budget process. Councilmember Williams moved to approve Ordinance 2018-19-CL as amended, seconded by Councilmember Metzger. With no further discussion, Auditor Plantenga recorded the vote:

Councilmember Basham	Aye
Councilmember Metzger	Aye
Councilmember Burch	Aye
Councilmember Underwood	Aye
Councilmember Vernon	Aye
Councilmember Williams	Aye
Councilmember Winger	Aye

Ordinance 2018-19-CL passed 7-0 on second and final reading.

Resolution 2018-26-CL was presented confirming funding of Community Mental Health Centers for 2019. Auditor Plantenga explained that the DLGF has recently notified the Auditor of a change in the calculation of the amount budgeted. Previously the annual amount was increased by the growth factor percentage. Beginning this year, the increase is determined by the DLGF and the factor is 6% for 2019. Councilmember Williams moved to approve the Resolution as presented, seconded by Councilmember Underwood. Motion carried.

Resolution 2018-27-CL was presented confirming funding of Community Intellectual Disability Centers for 2019. Councilmember Williams moved to approve the Resolution as presented, seconded by Councilmember Burch. Motion carried.

Resolution 2018-28-CL was presented fixing the 2019 Salary of the County Surveyor. Indiana code requires compensation of a registered County Surveyor to be 150% of the salary of a County Surveyor without that accreditation. The County Surveyor Zach Beasley is a registered Surveyor so the 2019 budget reflects the higher amount. Councilmember Williams moved to approve the Resolution as presented, seconded by Councilmember Vernon. Motion carried.

Resolution 2018-29-CL was presented fixing the 2019 Salary of the County Coroner. Indiana code requires compensation of a physician County Coroner to be 150% of the salary of a County Coroner without that accreditation. The County Coroner Donna Avolt is not a licensed physician so the 2019 budget does not reflect the higher amount. Councilmember Williams moved to approve the Resolution as presented, seconded by Councilmember Metzger. Motion carried.

Ordinance 2018-18-CL was presented fixing the compensation of all county employees (this is also known as the Salary Ordinance). The ordinance includes all of the grids to be used in 2019. Councilmember Williams moved to approve Ordinance 2018-19-CL as amended, seconded by Councilmember Burch. With no further discussion, Auditor Plantenga recorded the Vote:

Councilmember Metzger	Aye
Councilmember Burch	Aye
Councilmember Underwood	Aye
Councilmember Vernon	Aye
Councilmember Williams	Aye
Councilmember Winger	Aye
Councilmember Basham	Aye

Ordinance 2018-19-CL passed 7-0 on first reading.

Councilmember Williams moved to suspend the rules and hear Ordinance 2018-19-CL on second reading, seconded by Councilmember Burch. Motion carried.

Councilmember Williams moved to approve Ordinance 2018-19-CL as amended on 2nd reading, seconded by Councilmember Burch. With no further discussion, Auditor Plantenga recorded the vote:

Councilmember Burch	Aye
Councilmember Underwood	Aye
Councilmember Vernon	Aye
Councilmember Williams	Aye
Councilmember Winger	Aye
Councilmember Basham	Aye
Councilmember Metzger	Aye

Ordinance 2018-19-CL passed 7-0 on second and final reading.

The 2019 Salary Statements as submitted prior to the budget hearings had been distributed to the Councilmembers earlier. Motion was made by Councilmember Williams and seconded by Councilmember Burch to approve the salary statements with the adjustments made to full and part time employees during the hearings with contingency upon the newly created positions created by the County Commissioners. Motion carried.


Ordinance 2018-20-CL was presented to approve the Appropriations and Tax Rates for the Tippecanoe County Solid Waste Management District on second reading. No changes from the proposed budget were made during the budget hearings. Councilmember Williams moved to approve Ordinance 2018-20-CL, seconded by Councilmember Vernon. With no further discussion, Auditor Plantenga recorded the vote:

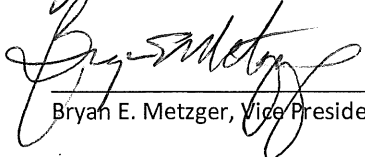
Councilmember Underwood	Aye
Councilmember Vernon	Aye
Councilmember Williams	Aye
Councilmember Winger	Aye
Councilmember Basham	Aye
Councilmember Metzger	Aye
Councilmember Burch	Aye

Ordinance 2018-20-CL passed 7-0 on second and final reading.

Motion by Councilmember Williams to adjourn.


TIPPECANOE COUNTY COUNCIL


John R. Basham II, President

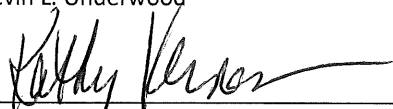

Bryan E. Metzger, Vice President

David R. Williams

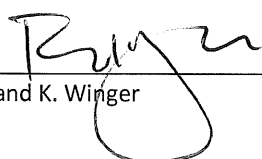
Vicki Burch



Kevin L. Underwood



Kathy Vernon



Roland K. Winger

ATTEST:



Robert A. Plantenga, Auditor 10/9/2018

Minutes prepared by Auditor Robert A. Plantenga